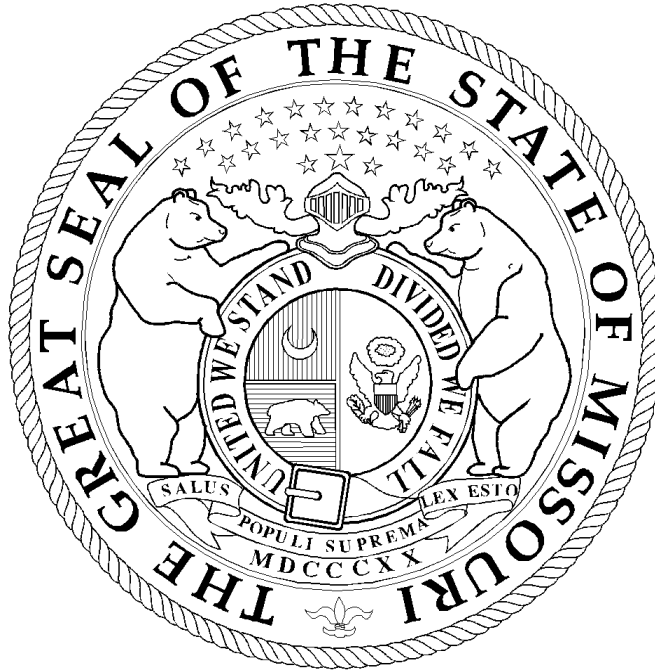


# STATE OF MISSOURI



## STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

**ACTUAL 2014**

**OFFICE OF ADMINISTRATION  
DIVISION OF ACCOUNTING**

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2014 proposal to establish cost allocations or billings for fiscal year 2016 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature Stacy Neal

Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 31, 2015

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2014

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STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

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The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2016.

The fixed allocations for the Fiscal Year 2016 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2012 allocations from the Actual Fiscal Year 2014 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2014 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Mr. Dwayne Rasmussen, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2016  
BASED ON FY 2014 ACTUAL COSTS WITH CARRY-FORWARD

Page 1

	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	630,778	523	220,116	---	24,527	---	---
JUDICIARY	120,626	3,320	1,619,420	35,806	139,852	---	---
GOVERNOR	42,045	17	(709,113)	42,349	593	---	---
LT GOVERNOR	11,815	3	---	2,119	313	---	---
AUDITOR	46,741	88	3,476	1,935	4,344	---	1,899
ATTORNEY GENERAL	194,329	235	(39,036)	2,857	21,896	---	6,645
AGRICULTURE	131,865	1,017	(23,257)	49,078	31,182	31,027	9,609
INSURANCE	209,026	975	13,435	37,143	34,064	29,267	4,461
CONSERVATION	---	1,507	---	5,301	132,481	---	72,611
ECONOMIC DEVELOPMENT	154,412	543	2,903	93,043	40,131	64,537	10,874
EDUCATION	155,932	5,792	1,031,372	130,461	466,009	---	248,959
HIGHER ED	22,685	255	(6,993)	86,361	8,792	---	29,240
HEALTH	718,935	(3,179)	285,266	61,661	194,549	197,678	279,485
HIGHWAYS	---	4,186	---	39,033	591,580	---	---
LABOR	96,101	638	475,832	51,152	111,989	73,723	47,437
MENTAL HEALTH	210,217	6,798	11,820,918	77,189	282,530	757,668	91,173
NATURAL RESOURCES	344,872	1,325	435,534	52,074	164,287	154,711	22,529
PUBLIC SAFETY	315,733	45,746	2,569,035	120,554	222,261	251,163	199,629
SOCIAL SERVICES	856,085	5,000	1,854,105	234,792	338,824	746,056	1,349,916
CORRECTIONS	141,725	9,274	11,284,660	52,720	344,586	1,229,296	736,070
	-----	-----	-----	-----	-----	-----	-----
TOTAL	4,403,922	84,063	30,837,673	1,175,628	3,154,790	3,535,126	3,110,537
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Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI  
 FIXED COSTS FOR USE IN FY 2016  
 BASED ON FY 2014 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 16
LEGISLATURE	16,918	1,401	5,319	125,019	1,773	1,026,374
JUDICIARY	105,857	8,124	679,352	16,732	10,597	2,739,686
GOVERNOR	530	38	2,476	4,147	264	(616,654)
LT GOVERNOR	116	16	105	1,395	26	15,908
AUDITOR	2,840	247	24,009	26,234	335	112,148
ATTORNEY GENERAL	9,840	1,184	983,453	67,348	806	1,249,557
AGRICULTURE	11,720	1,638	12,092	(32,842)	315	223,444
INSURANCE	19,440	1,834	169,868	58,349	6	577,868
CONSERVATION	48,442	6,912	2,149	---	3,732	273,135
ECONOMIC DEVELOPMENT	18,821	2,141	78,733	180,487	1,088	647,713
EDUCATION	67,656	22,958	133,189	70,237	40,065	2,372,630
HIGHER ED	1,406	435	35,183	12,794	40,820	230,978
HEALTH	46,001	9,874	226,376	24,560	15,028	2,056,234
HIGHWAYS	136,512	29,833	36,410	137,493	15,441	990,488
LABOR	21,106	5,550	242,470	90,252	518	1,216,768
MENTAL HEALTH	205,086	16,336	254,074	564	39,398	13,761,951
NATURAL RESOURCES	53,090	8,423	177,687	78,364	5,855	1,498,751
PUBLIC SAFETY	130,856	12,360	323,520	59,783	8,551	4,259,191
SOCIAL SERVICES	179,097	37,169	1,117,810	108,869	88,146	6,915,869
CORRECTIONS	283,527	20,489	1,007,809	---	34,940	15,145,096
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TOTAL	1,358,861	186,962	5,512,084	1,029,785	307,704	54,697,135
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## Notes:

(2) Risk management administration and administrative services to the Office of Administration.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

BUILDING USE	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	620,191	609,604	10,587	620,191	630,778
JUDICIARY	88,755	56,884	31,871	88,755	120,626
GOVERNOR	46,135	50,225	(4,090)	46,135	42,045
LT GOVERNOR	11,617	11,419	198	11,617	11,815
AUDITOR	52,840	58,939	(6,099)	52,840	46,741
ATTORNEY GENERAL	182,498	170,667	11,831	182,498	194,329
AGRICULTURE	130,447	129,029	1,418	130,447	131,865
INSURANCE	216,514	224,002	(7,488)	216,514	209,026
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	156,069	157,726	(1,657)	156,069	154,412
EDUCATION	155,464	154,996	468	155,464	155,932
HIGHER ED	22,513	22,341	172	22,513	22,685
HEALTH	718,830	718,725	105	718,830	718,935
HIGHWAYS	---	---	---	---	---
LABOR	94,760	93,419	1,341	94,760	96,101
MENTAL HEALTH	209,621	209,025	596	209,621	210,217
NATURAL RESOURCES	435,973	527,074	(91,101)	435,973	344,872
PUBLIC SAFETY	304,467	293,201	11,266	304,467	315,733
SOCIAL SERVICES	859,175	862,265	(3,090)	859,175	856,085
CORRECTIONS	134,216	126,707	7,509	134,216	141,725
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TOTAL	4,440,085	4,476,248	(36,163)	4,440,085	4,403,922
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NOTES: The carry-forward only Includes use charges in lieu of depreciation for the Building Use cost pool.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	426	329	97	426	523
JUDICIARY	2,614	1,908	706	2,614	3,320
GOVERNOR	15	13	2	15	17
LT GOVERNOR	3	3	---	3	3
AUDITOR	72	56	16	72	88
ATTORNEY GENERAL	240	245	(5)	240	235
AGRICULTURE	659	301	358	659	1,017
INSURANCE	815	655	160	815	975
CONSERVATION	1,204	901	303	1,204	1,507
ECONOMIC DEVELOPMENT	526	509	17	526	543
EDUCATION	3,752	1,712	2,040	3,752	5,792
HIGHER ED	792	1,329	(537)	792	255
HEALTH	1,248	5,675	(4,427)	1,248	(3,179)
HIGHWAYS	3,494	2,802	692	3,494	4,186
LABOR	559	480	79	559	638
MENTAL HEALTH	5,562	4,326	1,236	5,562	6,798
NATURAL RESOURCES	1,387	1,449	(62)	1,387	1,325
PUBLIC SAFETY	51,386	57,026	(5,640)	51,386	45,746
SOCIAL SERVICES	4,629	4,258	371	4,629	5,000
CORRECTIONS	7,393	5,512	1,881	7,393	9,274
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TOTAL	86,776	89,489	(2,713)	86,776	84,063
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 5

WORKERS' COMP	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	146,316	72,516	73,800	146,316	220,116
JUDICIARY	1,178,085	736,750	441,335	1,178,085	1,619,420
GOVERNOR	41,931	792,975	(751,044)	41,931	(709,113)
LT GOVERNOR	---	---	---	---	---
AUDITOR	2,746	2,016	730	2,746	3,476
ATTORNEY GENERAL	3,155	45,346	(42,191)	3,155	(39,036)
AGRICULTURE	33,952	91,161	(57,209)	33,952	(23,257)
INSURANCE	9,582	5,729	3,853	9,582	13,435
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	27,791	52,679	(24,888)	27,791	2,903
EDUCATION	788,121	544,870	243,251	788,121	1,031,372
HIGHER ED	---	6,993	(6,993)	---	(6,993)
HEALTH	184,625	83,984	100,641	184,625	285,266
HIGHWAYS	---	---	---	---	---
LABOR	335,229	194,626	140,603	335,229	475,832
MENTAL HEALTH	10,032,861	8,244,804	1,788,057	10,032,861	11,820,918
NATURAL RESOURCES	368,068	300,602	67,466	368,068	435,534
PUBLIC SAFETY	2,182,363	1,795,691	386,672	2,182,363	2,569,035
SOCIAL SERVICES	1,749,451	1,644,797	104,654	1,749,451	1,854,105
CORRECTIONS	10,331,051	9,377,442	953,609	10,331,051	11,284,660
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TOTAL	27,415,327	23,992,981	3,422,346	27,415,327	30,837,673
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 6

BUDGET & PLANNING	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	---	---	---	---	---
JUDICIARY	33,636	31,466	2,170	33,636	35,806
GOVERNOR	39,783	37,217	2,566	39,783	42,349
LT GOVERNOR	1,991	1,863	128	1,991	2,119
AUDITOR	1,818	1,701	117	1,818	1,935
ATTORNEY GENERAL	2,684	2,511	173	2,684	2,857
AGRICULTURE	46,104	43,130	2,974	46,104	49,078
INSURANCE	34,892	32,641	2,251	34,892	37,143
CONSERVATION	4,979	4,657	322	4,979	5,301
ECONOMIC DEVELOPMENT	87,403	81,763	5,640	87,403	93,043
EDUCATION	122,554	114,647	7,907	122,554	130,461
HIGHER ED	81,126	75,891	5,235	81,126	86,361
HEALTH	57,923	54,185	3,738	57,923	61,661
HIGHWAYS	36,667	34,301	2,366	36,667	39,033
LABOR	48,052	44,952	3,100	48,052	51,152
MENTAL HEALTH	72,511	67,833	4,678	72,511	77,189
NATURAL RESOURCES	48,918	45,762	3,156	48,918	52,074
PUBLIC SAFETY	113,247	105,940	7,307	113,247	120,554
SOCIAL SERVICES	220,563	206,334	14,229	220,563	234,792
CORRECTIONS	49,524	46,328	3,196	49,524	52,720
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TOTAL	1,104,375	1,033,122	71,253	1,104,375	1,175,628
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	22,897	21,267	1,630	22,897	24,527
JUDICIARY	122,360	104,868	17,492	122,360	139,852
GOVERNOR	1,220	1,847	(627)	1,220	593
LT GOVERNOR	251	189	62	251	313
AUDITOR	3,916	3,488	428	3,916	4,344
ATTORNEY GENERAL	19,963	18,030	1,933	19,963	21,896
AGRICULTURE	29,191	27,200	1,991	29,191	31,182
INSURANCE	31,718	29,372	2,346	31,718	34,064
CONSERVATION	114,858	97,235	17,623	114,858	132,481
ECONOMIC DEVELOPMENT	41,255	42,379	(1,124)	41,255	40,131
EDUCATION	471,744	477,479	(5,735)	471,744	466,009
HIGHER ED	7,792	6,792	1,000	7,792	8,792
HEALTH	175,841	157,133	18,708	175,841	194,549
HIGHWAYS	528,787	465,994	62,793	528,787	591,580
LABOR	95,484	78,979	16,505	95,484	111,989
MENTAL HEALTH	254,684	226,838	27,846	254,684	282,530
NATURAL RESOURCES	141,695	119,103	22,592	141,695	164,287
PUBLIC SAFETY	204,858	187,455	17,403	204,858	222,261
SOCIAL SERVICES	346,181	353,538	(7,357)	346,181	338,824
CORRECTIONS	312,569	280,552	32,017	312,569	344,586
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TOTAL	2,927,264	2,699,738	227,526	2,927,264	3,154,790
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	28,876	26,725	2,151	28,876	31,027
INSURANCE	27,417	25,567	1,850	27,417	29,267
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	69,220	73,903	(4,683)	69,220	64,537
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	173,466	149,254	24,212	173,466	197,678
HIGHWAYS	---	---	---	---	---
LABOR	77,142	80,561	(3,419)	77,142	73,723
MENTAL HEALTH	698,760	639,852	58,908	698,760	757,668
NATURAL RESOURCES	146,049	137,387	8,662	146,049	154,711
PUBLIC SAFETY	233,928	216,693	17,235	233,928	251,163
SOCIAL SERVICES	714,710	683,364	31,346	714,710	746,056
CORRECTIONS	1,128,980	1,028,664	100,316	1,128,980	1,229,296
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TOTAL	3,298,548	3,061,970	236,578	3,298,548	3,535,126
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,747	1,595	152	1,747	1,899
ATTORNEY GENERAL	4,821	2,997	1,824	4,821	6,645
AGRICULTURE	8,282	6,955	1,327	8,282	9,609
INSURANCE	4,773	5,085	(312)	4,773	4,461
CONSERVATION	63,162	53,713	9,449	63,162	72,611
ECONOMIC DEVELOPMENT	52,785	94,696	(41,911)	52,785	10,874
EDUCATION	211,492	174,025	37,467	211,492	248,959
HIGHER ED	25,757	22,274	3,483	25,757	29,240
HEALTH	219,276	159,067	60,209	219,276	279,485
HIGHWAYS	---	---	---	---	---
LABOR	25,787	4,137	21,650	25,787	47,437
MENTAL HEALTH	91,996	92,819	(823)	91,996	91,173
NATURAL RESOURCES	28,078	33,627	(5,549)	28,078	22,529
PUBLIC SAFETY	166,499	133,369	33,130	166,499	199,629
SOCIAL SERVICES	852,689	355,462	497,227	852,689	1,349,916
CORRECTIONS	636,662	537,254	99,408	636,662	736,070
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TOTAL	2,393,806	1,677,075	716,731	2,393,806	3,110,537
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	12,200	7,482	4,718	12,200	16,918
JUDICIARY	74,640	43,423	31,217	74,640	105,857
GOVERNOR	418	306	112	418	530
LT GOVERNOR	91	66	25	91	116
AUDITOR	2,055	1,270	785	2,055	2,840
ATTORNEY GENERAL	6,837	3,834	3,003	6,837	9,840
AGRICULTURE	8,418	5,116	3,302	8,418	11,720
INSURANCE	13,855	8,270	5,585	13,855	19,440
CONSERVATION	34,474	20,506	13,968	34,474	48,442
ECONOMIC DEVELOPMENT	14,291	9,761	4,530	14,291	18,821
EDUCATION	48,693	29,730	18,963	48,693	67,656
HIGHER ED	1,037	668	369	1,037	1,406
HEALTH	32,602	19,203	13,399	32,602	46,001
HIGHWAYS	100,040	63,568	36,472	100,040	136,512
LABOR	16,019	10,932	5,087	16,019	21,106
MENTAL HEALTH	146,842	88,598	58,244	146,842	205,086
NATURAL RESOURCES	37,729	22,368	15,361	37,729	53,090
PUBLIC SAFETY	94,331	57,806	36,525	94,331	130,856
SOCIAL SERVICES	129,915	80,733	49,182	129,915	179,097
CORRECTIONS	201,262	118,997	82,265	201,262	283,527
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TOTAL	975,749	592,637	383,112	975,749	1,358,861
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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TREASURER DISBURSEMENTS	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	1,257	1,113	144	1,257	1,401
JUDICIARY	6,897	5,670	1,227	6,897	8,124
GOVERNOR	63	88	(25)	63	38
LT GOVERNOR	13	10	3	13	16
AUDITOR	216	185	31	216	247
ATTORNEY GENERAL	1,033	882	151	1,033	1,184
AGRICULTURE	1,468	1,298	170	1,468	1,638
INSURANCE	1,637	1,440	197	1,637	1,834
CONSERVATION	5,816	4,720	1,096	5,816	6,912
ECONOMIC DEVELOPMENT	2,099	2,057	42	2,099	2,141
EDUCATION	22,067	21,176	891	22,067	22,958
HIGHER ED	373	311	62	373	435
HEALTH	8,582	7,290	1,292	8,582	9,874
HIGHWAYS	25,793	21,753	4,040	25,793	29,833
LABOR	4,621	3,692	929	4,621	5,550
MENTAL HEALTH	14,210	12,084	2,126	14,210	16,336
NATURAL RESOURCES	7,044	5,665	1,379	7,044	8,423
PUBLIC SAFETY	11,004	9,648	1,356	11,004	12,360
SOCIAL SERVICES	36,293	35,417	876	36,293	37,169
CORRECTIONS	17,898	15,307	2,591	17,898	20,489
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TOTAL	168,384	149,806	18,578	168,384	186,962
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	13,357	21,395	(8,038)	13,357	5,319
JUDICIARY	598,155	516,958	81,197	598,155	679,352
GOVERNOR	1,949	1,422	527	1,949	2,476
LT GOVERNOR	91	77	14	91	105
AUDITOR	24,791	25,573	(782)	24,791	24,009
ATTORNEY GENERAL	872,649	761,845	110,804	872,649	983,453
AGRICULTURE	11,485	10,878	607	11,485	12,092
INSURANCE	155,867	141,866	14,001	155,867	169,868
CONSERVATION	4,002	5,855	(1,853)	4,002	2,149
ECONOMIC DEVELOPMENT	62,082	45,431	16,651	62,082	78,733
EDUCATION	100,879	68,569	32,310	100,879	133,189
HIGHER ED	28,975	22,767	6,208	28,975	35,183
HEALTH	200,187	173,998	26,189	200,187	226,376
HIGHWAYS	31,209	26,008	5,201	31,209	36,410
LABOR	225,549	208,628	16,921	225,549	242,470
MENTAL HEALTH	200,212	146,350	53,862	200,212	254,074
NATURAL RESOURCES	152,813	127,939	24,874	152,813	177,687
PUBLIC SAFETY	281,173	238,826	42,347	281,173	323,520
SOCIAL SERVICES	891,828	665,846	225,982	891,828	1,117,810
CORRECTIONS	877,729	747,649	130,080	877,729	1,007,809
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TOTAL	4,734,982	3,957,880	777,102	4,734,982	5,512,084
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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SECURITY	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	127,002	128,985	(1,983)	127,002	125,019
JUDICIARY	17,498	18,264	(766)	17,498	16,732
GOVERNOR	5,926	7,705	(1,779)	5,926	4,147
LT GOVERNOR	1,411	1,427	(16)	1,411	1,395
AUDITOR	26,529	26,824	(295)	26,529	26,234
ATTORNEY GENERAL	64,065	60,782	3,283	64,065	67,348
AGRICULTURE	1,129	35,100	(33,971)	1,129	(32,842)
INSURANCE	58,139	57,929	210	58,139	58,349
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	122,204	63,921	58,283	122,204	180,487
EDUCATION	75,355	80,473	(5,118)	75,355	70,237
HIGHER ED	14,958	17,122	(2,164)	14,958	12,794
HEALTH	24,836	25,112	(276)	24,836	24,560
HIGHWAYS	130,671	123,849	6,822	130,671	137,493
LABOR	112,044	133,836	(21,792)	112,044	90,252
MENTAL HEALTH	282	---	282	282	564
NATURAL RESOURCES	94,828	111,292	(16,464)	94,828	78,364
PUBLIC SAFETY	57,857	55,931	1,926	57,857	59,783
SOCIAL SERVICES	108,939	109,009	(70)	108,939	108,869
CORRECTIONS	---	---	---	---	---
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TOTAL	1,043,673	1,057,561	(13,888)	1,043,673	1,029,785
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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REVENUE CASHIER	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	1,367	961	406	1,367	1,773
JUDICIARY	8,130	5,663	2,467	8,130	10,597
GOVERNOR	258	252	6	258	264
LT GOVERNOR	19	12	7	19	26
AUDITOR	264	193	71	264	335
ATTORNEY GENERAL	620	434	186	620	806
AGRICULTURE	262	209	53	262	315
INSURANCE	4	2	2	4	6
CONSERVATION	2,897	2,062	835	2,897	3,732
ECONOMIC DEVELOPMENT	702	316	386	702	1,088
EDUCATION	30,065	20,065	10,000	30,065	40,065
HIGHER ED	31,583	22,346	9,237	31,583	40,820
HEALTH	11,496	7,964	3,532	11,496	15,028
HIGHWAYS	11,062	6,683	4,379	11,062	15,441
LABOR	401	284	117	401	518
MENTAL HEALTH	28,283	17,168	11,115	28,283	39,398
NATURAL RESOURCES	4,054	2,253	1,801	4,054	5,855
PUBLIC SAFETY	7,889	7,227	662	7,889	8,551
SOCIAL SERVICES	67,272	46,398	20,874	67,272	88,146
CORRECTIONS	26,506	18,072	8,434	26,506	34,940
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TOTAL	233,134	158,564	74,570	233,134	307,704
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